

South Carolina Further Extends 2019 Income Tax Filing and Payment Due Dates

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On March 17, 2020, the South Carolina Department of Revenue announced, through SC Information Letter #20-3, that all South Carolina tax filing and payment deadlines starting on April 1, 2020 were extended to June 1, 2020. Penalties and interest are waived by SCDOR during this period. This includes not only state income taxes, but also sales taxes, admission taxes, and other taxes administered by SCDOR.

The IRS had initially announced that the due date for 2019 federal income tax payments was extended to July 15, 2019, but that the April 15th tax return filing date was not extended. The IRS then revised this guidance and announced that both the 2019 filing and payment dates were extended to July 15, 2020.

SCDOR has now issued updated guidance as well, through SC Information Letter #20-4, announcing that the 2019 South Carolina state income tax filing and payment dates are now both extended to July 15, 2020. This is consistent with the announced federal tax filing and payment extension. South Carolina taxpayers now will have until July 15, 2020 to file South Carolina income tax returns and pay the related income taxes due. This also includes quarterly estimated payments due on April 15, 2020. Interest and penalties related to this tax relief will be waived by SCDOR.

Importantly, however, while SCDOR has announced an extension for the filing of 2019 South Carolina income tax returns and the related payment of 2019 income taxes to July 15, 2020, SCDOR's prior guidance concerning taxes other than income taxes (and quarterly estimated payments due April 15, 2020) remains in effect. Thus, the June 1, 2020 extension date still applies to other South Carolina taxes administered by SCDOR and tax returns required to be filed with Department between April 1, 2020 and June 1, 2020. This includes:

- State sales and use taxes
- Local sales and use taxes
- Property tax returns
- Withholding taxes
- Motor fuel user fees
- State accommodations taxes
- Beer, wine, and liquor taxes

The tax return filing and tax payment extensions announced by SCDOR do not apply to tax returns filed with a county or municipality, such as the local hospitality tax or local accommodations tax. A taxpayer should contact the county regarding any tax relief or extensions being provided for tax payments made to the county or tax returns filed with the county.

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